

## **The interplay between caste and the emergent accounting profession in India**

Jasvinder Sidhu  
RMIT University  
Melbourne, Australia  
+ (61 3) 9925 8364  
[jasvinder.sidhu@rmit.edu.au](mailto:jasvinder.sidhu@rmit.edu.au)

Brian West  
University of Ballarat  
Ballarat, Australia  
+ (61 3) 5327 9406  
[b.west@ballarat.edu.au](mailto:b.west@ballarat.edu.au)

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## **Abstract**

This paper examines the interplay between caste and the organised accounting profession in India following the formation of the Institute of Chartered Accountants of India (ICAI) in 1949. The distinctive Indian caste system divides Hindu society into a hierarchy of four “varnas”. As well as being traditional markers of social status, these “varnas” have also been identified with particular occupational categories. Using the earliest available membership list of the ICAI (being 1953, just four years after formation), a comprehensive classification of the caste status of the Hindu members of the ICAI was undertaken. This revealed that, relative to the general population, the Brahman upper caste was significantly over-represented in the membership of the ICAI. In this way, the formation of the ICAI predominantly benefitted an already privileged social stratum and contributed to perpetuating traditional caste hierarchies within the context of the modern occupation of professional accounting.

**Keywords:** Institute of Chartered Accountants in India; caste; varna; professionalisation

## **1. Introduction**

To date, the history of the accounting profession within India has attracted little attention from accounting history scholars (for exceptions, see Kapadia, 1972; Bose, 1988; Jaggi, 1970; Verma and Gray, 2006).<sup>1</sup> This is to be regretted given the historical and contemporary importance of this nation in terms of its population size and its political, cultural and economic influence. Moreover, a distinctive feature of India is its traditional emphasis on “caste”, a status hierarchy which has no direct counterpart in western society. Traditionally, most castes (or “varnas”) in India were tied to certain categories of occupations and this led to a strong nexus between occupations and social status. For example, members of the low “Chamar” caste were predominantly involved in work related to dead animals (e.g. removing animal skins, tanning animal skins, shoe making, etc.) and this inevitably precipitated a nexus of low social status and low occupational status because of the unpleasant nature of these work tasks.<sup>2</sup> However, more modern occupations, and particularly

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<sup>1</sup> The first author cited, G.P. Kapadia, was “an important figure in the creation of the ICAI” (Verma and Gray, 2006, p. 137) and the first president of the organisation.

<sup>2</sup> “Chamar” is derived from word “cham” which means skin. This caste was given this name due to its association with occupations related to dead skin. Chamar was also the largest caste in India, as evidenced through the six Census reports from 1871-1931.

those requiring fulfilment of entry level requirements (e.g. registration and education) and compliance with codes of ethics, obviously do not have a traditional nor automatic association with only certain castes. Accordingly, this study seeks to identify and examine any implicit interplay between caste and one such modern occupation in India, being professional accounting. In particular, the study focuses on the caste profile of the membership of the Institute of Chartered Accountants of India (ICAI) in 1953. The ICAI was the main formal association of accounting practitioners in India at this time (having been formed in 1949), and 1953 represents the earliest year for which a comprehensive membership list was available. Accordingly, this exploratory study seeks to identify any interplay between caste and the emergent accounting profession in India.

Traditional Indian society was divided into a large number of castes and sub-castes, each of which was characterised by a particular social and cultural identity (Beteille, 1969).<sup>3</sup> An individual's caste determines his or her position in the social hierarchy irrespective of economic status and the system's origins are likely to be at least partly explained by the division of labour. The practical implications of the caste system includes monopoly, exclusion and oppression, and for this reason it has been denounced by a number of researchers, sociologists, scholars and religious reformers.<sup>4</sup> Traditional accounting-related tasks (e.g. record keeping of state revenue collection, tax collection, traditional banking and bookkeeping by merchants, etc.) were often associated with upper castes on account of their emphasis on reading and writing.

This study is distinctive in that it identifies and utilises a unique feature of Indian society, being the caste system, in order to better understand the process and implications of the professionalisation of the accounting occupation in that country. In general terms, the professional project of accounting is associated with a dominant theme of exclusion, with the two axes of social class and gender to the fore. More

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<sup>3</sup> "Indian society" is used here to refer to traditional India Hindu society. During the period studied, and also in contemporary India, Hindus comprised 80 to 85 per cent of the country's population, with the balance made up of Muslims, Christians, Buddhists and Sikhs. However, the pervasive nature of the caste system in India means that it is often recognised and even practised within these minority groups. The Census of India, 1901 listed 2,378 main castes (Singh, 1976, p.22; Devi, 1999, p.2).

<sup>4</sup> "Moreover, the caste idea as used by them [Indians] is neither a hypothesis, a theory, nor a description of some society; therefore it explains nothing. It is, in fact, a mystical concept" (Cox, 1945, p.368). Prominent critics of the caste system include reformers like Ramakrishna (1836-1886), Swami Dayanada (1824-1883), Vivekananda (1863-1902), Ramana Maharshi (1889-1950), Aurobindo (1872-1950), Jyotirao Phule (1827-1890) and Mahatma Gandhi (1869-1948).

recently, writers such as Annisette (2003) have identified race as a third crucial factor of exclusion. The caste system of India is identified in this paper as an important and unique variable that shaped the emergent accounting profession in that country.<sup>5</sup>

The key purpose of the research is to identify the caste profile of the members of the ICAI using the earliest available membership list of 1953. Consideration will then be given to the implications of the findings for furthering understanding of the emergent accounting profession in India. In pursuit of these objectives, the next section discusses the sociology of professions literature generally and then identifies factors that have been identified as determinants of the professionalisation of the accounting occupation in various locations. The paper's third section provides a more detailed exposition of India's caste system. This is followed by a summary of the history of the accounting occupation in India. The fifth section presents and explains the data collected. The sixth section provides further analysis of the findings and assesses their implications. The concluding section summarises the main findings, acknowledges the study's limitations and identifies opportunities for further research.

## **2. Professions**

According to West (2003, p. 14), "[P]rofessions are occupation-based structures of authority and vested with responsibility for overseeing specific domains within society". Evetts (2003) claimed that a profession is an occupation which is based on tacit and technical knowledge. Historically, professions were organized into institutional form in response to the social and economic changes related to the migration of population, the increasing importance of commerce and trade, the decreasing role of the Church and the increasing role of the state in societal affairs (Lee, 1995). However, in a contrast to Lee (1995), Carnegie and Edwards (2001) contend that a focus on the formation of formal associations risks oversimplifying the whole process. Instead, they contended that "professionalisation is a dynamic process involving a diversity of ... 'signals of movement' by an occupational group towards occupational ascendancy" (p. 301).

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<sup>5</sup> It is acknowledged that India's "caste system" may, in some ways, overlap with the "social class system" that has informed historical research on the development of the accounting profession in Britain. However, it is contended that the caste system has distinctive implications for at least two reasons. First, while movement through social class strata may be difficult, movement through caste strata is impossible. Caste predetermines a person's social standing for life. Second, while social class is best understood as a continuum in which subtle and subjective distinctions apply (for example, "upper middle class" compared to "lower middle class"), caste classifications are discrete and fixed.

There are three broad approaches to depicting and studying professions: functional, interactionist and critical. Proponents of the functional approach viewed professions as a commodity for the service of society and possessing certain attributes (Barber, 1963; Caplow, 1954; Carr-Saunders and Wilson, 1933; Durkheim, 1933; Goode, 1960; Greenwood, 1957; Tawney, 1921; Wilensky, 1964). Professional bodies were seen as mechanisms for ensuring competence, discipline and service standards (Willmott, 1986) and members of professions were expected to act in the public interest (Lee, 1995). The interactionist approach viewed professions as “interest groups that strive to convince others of the legitimacy of their claim to professional recognition” (Willmott, 1986, p. 557). Contributors to this approach include Becker (1962), Bucher and Strauss (1961), Dingwall (1976), Haug and Sussman (1969), Hughes (1975) and Roth (1974).

The critical approach considers professions “as an additional vehicle for capitalists’ exploitation” (West, 2003, p. 22) and is motivated by neo-Weberian and Marxist ideology (Willmott, 1986). The professional project is presumed to be motivated by the “economic self-interest of accountants [rather] than their duty to protect a public interest” (Lee, 1995, p. 55). Professions seek economic and other rewards, such as elevated status, and these are consequent to the pursuit of market dominance through practices of explicit and implicit exclusion (Larson, 1977, Macdonald, 1995; Willmott, 1986). Therefore, professions are seen as groups striving for control and they operationalise their strategy of exclusivity by setting strict entry requirements, such as academic education, work-related training and experience: “Unless an individual satisfies these criteria, professional membership is impossible and certain service opportunities denied” (Lee, 1995, p. 49). This approach rejects the notion that status is merely an aside to acquiring certain attributes, or as a result of an interaction with society; rather, it is achieved through more complex social and political processes (West, 2003). This paper fits within the critical approach to the study of professions by examining the interplay between the caste system and the professionalisation of the accounting occupation in India.

Accounting is “not only the concern of accountants, but governments, and in pluralistic societies, the public as a whole” (Flanigan, Tondkar and Coffman, 1994, p. 296). The accounting profession was formally institutionalised in Britain during and immediately after the industrial revolution (Lee, 1995). However, the main reason for its development was the rising demand for the services of public accounting after the failure of many joint stock companies (Bailey, 1992) and the enactment of new legislation such as the Bankruptcy Act (Macdonald, 1985). Therefore it can be

argued that “accountancy has not evolved in the industrialized world as an absolute science but as a response to economic and social factors” (Briston, 1978, p. 117).

The first accounting body in the English-speaking world was formed in Scotland in 1853 (Brown, 1905a) in response to the mounting pressures of industrialization and likely competition from the legal profession (Walker, 1995). In the USA, accountants made their first attempt to organize in 1882 by forming the Institute of Accounts (Lee, 1995). The Institute of Chartered Accountants in England and Wales (hereafter ICAEW) was set up in 1880 (Lee, 1995), combining five bodies formed between 1870 and 1877. The common theme in these developments was “the phenomenon of economic self-interest driving the professionalization process in the name of a public interest” (Lee, 1995, p. 53). At the same time the professionalisation of accounting was also taking place in Austria, France, Germany and Italy (Bailey, 1992).

British colonialism strongly influenced the development of corporate legislation, auditing and the accounting professions in its former colonies (Briston, 1978, also see Carnegie and Parker, 1999). As stated by Parker (1989, p. 7), the “British have imported double entry bookkeeping (a technique) and have exported professional accountancy (an institution)”. The export of British qualifications became a large scale industry in the twentieth century as the British took the modern accounting profession to other parts of the world where it was used to run their colonial affairs (Johnson, 1982; 1973).<sup>6</sup> The British bodies used an examinations regime as a means of closing-off and controlling the accountancy services market (Willmott, 1986).

Outside of the occupational grouping itself, there are third parties who may have significant impacts on the professional project (Chua and Poullaos, 1998). Therefore, a clear understanding of any profession and its role in local and global contexts needs an analysis of various factors. These factors are active at international, cultural, political, economic, social and legal levels and influence and constrain a profession’s development (Flanigan, Tondkar and Coffman, 1994). The development of an accounting system is also the function of a “wide variety of historical, political, economic and social factors” (Briston, 1978, p. 117). Gender, as a means of exclusion, has been identified and analysed by many researchers (Carrera, Gutierrez and Carmona, 2001; Kirkham and Loft, 1993; Lehman, 1992; Roberts and Coutts, 1992; Walker and Carnegie, 2007). Social class was a central theme in many

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<sup>6</sup> Parker’s (2005) examination of the formation and naming of accounting bodies in Commonwealth countries testifies to the influence of the British. In 2003, 36 per cent of member countries of the International Federation of Accountants (IFAC) were a part the British Commonwealth. In the same year, 19 commonwealth countries had a Chartered Accountant body and 11 had a CPA body (Parker, 2005).

studies which examined the professionalisation of the British and American accounting profession (Briston and Kedsdie, 1986; Kedsdie, 1990; Lee, 2009; Macdonald, 1984, 1985). In addition to identifying gender and social class as means of exclusion, a number of recent studies have observed a racial element (Annisette, 1999; 2003; Bakre, 2005; 2006; Hammond, Clayton and Arnold, 2009; Hammond and Streeter, 1994; Hammond, 1997; Hammond, 2002; Hammond, Arnold and Clayton, 2007; Sian, 2006; 2007; Uche, 2002; Wallace, 1992).

The distinctive and influential nature of the caste system within Indian society creates an expectation that it may have played a role in the emergence and membership of that country's accounting profession. An overview of the caste system is provided in the next section.

### **3. India's caste system**

The word "caste" comes from the Portuguese word "Casta", which signifies breed, race or kind (Hutton, 1963). It is "a unique institution found only in India, and the functions which it has performed and still performs for Indian society as a whole are not found elsewhere" (Hutton, 1963, p. 115; see also Cox, 1945, p. 360). In the course of the last one hundred years, extensive studies have been made of India's caste system, revealing that it is over 2,000 years old but has disputed origins.<sup>7</sup>

Risley (1908, p. 68) proposed the following definition of caste based on his experience working as a British civil servant in India:

A caste may be defined as a collection of families or groups of families bearing common name; claiming a common descent from a mythical ancestor, human or divine; professing to follow the same hereditary calling; and regarded by those who are competent to give an opinion as forming a single homogenous community. The name generally denotes or is associated with a specific occupation.

Consistent with this definition, the caste system is the fundamental basis of social stratification in India – "the process of placing differentiated social units along an idealized continuum ... which share a relatively common position with respect to a socially validated scale of specific or generalized characteristics" (Singh, 1976, p. 11).

There are many views and claims about the origins of the caste system and the 1931 Census of India mentioned five such theories (Hutton, 1963). The first theory is the traditional explanation, known as the Code of Manu, and perpetuated through religious beliefs. The second theory offers an occupational explanation (Nesfield,

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<sup>7</sup> For example, see Nesfield (1885), Risley (1908), Ketkar (1909), Ibbetson (1910), Senart (1930), Ghurye (1969), Barber (1957), Hutton (1963), Weber (1967), Dumont (1970), Bose (1968), Mahar (1972), Sarkar (1984), Mandelsohn and Vicziany (1998) and Bayly (1999).

1885), maintaining that castes originated from occupational groups which were organised into guilds (Ghurye, 1969). The remaining three theories, which are less widely supported, are based on notions of tribes (Ibbetson, 1910), race (Risley, 1908) and family (Senart, 1930). Hutton (1963) and Ghurye (1969) claimed that there may be no single explanation for the origin of the caste system. Instead, they opined that some castes were derived from tribal or racial elements, others from occupations, while others have territorial or religious origins. Consistent with this study's objectives – to reveal the interplay between caste and the emergence of the accounting profession in India – the occupational context of the Indian caste system is emphasised here.

According to the traditional view, Hindu society is divided into four “varnas” or stratifications. These were introduced in the ancient “sacred Hindu texts” (Weber, 1967, p. 27) known as Vedas, believed to have been composed between 1,400 to 2,000 years before the Christian era (Ghurye, 1969).<sup>8</sup> Supreme among all Vedas is the *Rig Veda*, the core of Hindu worship and faith, which provided the following scheme of social division:

The Brahman was his mouth; the Rajanya (Kshatriya) was made of his arms; the being called the Vaishya, was made of his thighs; the Shudra sprang from his feet. (*Rig Veda*, cited in Dutt, 1968, p. 31)

This summarises the mythological origin of the four varnas, from the upper caste Brahmans to the lower caste Shudra.<sup>9</sup> Within each of the four varnas there are many sub-castes.

Particular occupational categories are traditionally associated with each varna: “The varna system of India is essentially based on a classification of occupations” (Gupta, 1983, p. 191; Dumont, 1970; Ghurye, 1969; Ibbetson, 1910). As stated by Devi (1999, p. 199), “if one knows a man’s caste, one can tell his occupation” (p. 199). Brahmans were the learned class and assigned teaching, study of Vedas, worship and accepting alms. The key role of the second varna, Kshatriya, was to protect, rule, lead, fight and protect the other three varnas. Vaishyas were assigned commerce and trade and skilled crafts. The Shudra were considered to be polluted due to their origin from the creator’s feet and their role was to serve other castes and perform manual tasks of physical hardship. As stated by Weber (1967, p. 126), “Shudra indeed was a servant, but in principle, not a servant of a single individual, but

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<sup>8</sup> Vedas are “collections of songs, hymns, ritualistic and magical formulas of varying age” (Weber, 1967, p. 26). These were passed from one generation of Brahmans to next, sometimes in written form but largely through oral tradition.

<sup>9</sup> For a detailed account of the mythological origin of mankind, see Bayly (1999, p.12).



of the community of the twice born.”<sup>10</sup> The Shudra were the servants of all others. In contrast, the upper caste Brahmins had complete control over society, including the exclusion or recognition of new sub-castes.

As the centuries passed, a fifth element in the caste system originated, being the so-called “outcastes”, also known as “depressed castes” or “Scheduled castes” (Barber, 1957, p. 80). This fifth stratum is considered a sub-category of the fourth varna of Shudra and its occupational duties centred on tasks such as removing dead animals from villages, cleaning dry latrines (traditional villages had no drainage system), agricultural labour, sweeping streets, skinning carcasses and tanning (*The Untouchables of India*, 1982). The often unpleasant nature of these tasks and an associated lack of person hygiene led to those undertaking such work being “outcast”. That is, they were outside the system of social stratification and forced to live beyond village boundaries. Strict rules governed their entry to villages.

The Constitution of India uses terms the Scheduled Castes (SC) and Scheduled Tribes (ST) for traditional untouchables or outcastes, with the remaining Shudras termed Other Backward Classes (OBC). In contemporary India some non-Hindus are also included in the OBC and SC/ST list, but primarily they are drawn from Hindu Shudras. In the post-independence period the Indian government abolished the notion of “untouchability”.<sup>11</sup> However, it continues to persist as a cultural practice.<sup>12</sup>

The historical and continuing implications of the caste system in India are profound. As observed by Ghurye (1969), in India caste is the prime determinant of social class – in contrast to western society in which wealth, educational background, place of residence and a range of other variables combine to specify class. Moreover, the caste system delivers a *permanent* social status. The extreme nature of stratification under the caste system is evident in some of its traditional rules:

... his [Shudra] killing by a Brahman is equivalent merely to the killing of a cat, a mongoose, a blue jay, a frog, a dog, a lizard, an owl, or a crow. (Hutton, 1963, p. 92)

If a Shudra mentions the name and class of twice born with contumely, an iron nail ten fingers long shall be thrust red hot into his mouth. (Hutton, 1963, p. 93)

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<sup>10</sup> The upper three varnas, Brahman, Kshatriya and Vaishya are believed to be born twice.

<sup>11</sup> Article 17 of the Constitution of India: “Abolition of Untouchability – ‘Untouchability’ is abolished and its practice in any form is forbidden. The enforcement of any disability arising out of “Untouchability” shall be an offence punishable in accordance with law.”

<sup>12</sup> See Kamble (1981), who listed reported cases of discrimination and violence against depressed classes, including restricted access to public roads, village wells and schools.

Under the caste tradition Brahmans were at the centre of control and ensured social exclusion of Shudras. As a general rule, Shudras could only eat from earthen utensils and the use of metal was strictly prohibited. They were forced to live in mud houses and their women could not wear ornaments (Hutton, 1963; Census of India, 1931). They were not allowed to learn and educate themselves and were allocated menial tasks. They were denied the right to own land (Weber, 1967). Shudras were made to believe that due to their inherent impure blood the only occupation the Lord allocated to them was to offer their ungrudging services to the upper three castes (Manu, 1.91, cited in Rocher, 1975). The extent of compliance with such caste-based rules has diminished in the post colonial era, but a residual belief in the caste-based system – and the actions derived from it – still permeates Indian society.

#### **4. Accounting and the accounting profession in India**

Organised trade and commerce has been a feature of Indian society for over two thousand years, reflecting its large population, strategic geographic position and abundant natural resources. Kautilya was an important diplomatic and political figure in ancient India and he wrote about concepts of political economy in society in his text *Arthashastra*. This text also provided guidance on many accounting-related topics, such as taxation and profit measurement).<sup>13</sup> According to Mattessich (1998, 1998a), while systematic record keeping was undertaken in the much older civilisations of Sumeria and Babylonia, the *Arthashastra* of India is the first historical documentary evidence of ancient usage of modern accounting concepts and terms such as income, revenue, expenses, cost classification, assets, debts (negative numbers), capital, sales tax, work in process, partly finished products, finished products, production of by-products, long-term profit optimization, insurance or risk distribution and renting or leasing. Indeed, Mattessich (1998, p. 200) states that “*Arthashastra* is the very first treatise on accounting, as far as present historical documentation goes”. Mattessich (1998, p. 138) also mentioned that, “the description of accounting seems to have been more advanced in India than anywhere else at the time”. During the reign of the Mughals in India (1526-1858) the concepts of traditional accounting were extended to the state revenue system and this persisted during the British era

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<sup>13</sup> For example, *Arthashastra* mentions that “the enhancement of price due to bidding among buyers is also another source of profit” (Bhattacharyya, 1988, p.22).

(Faruquee, 1999). The term, “munshi” is popularly used in Indian society to describe accountants, including those undertaking clerical tasks and bookkeeping.

The foundation of modern professions in India was laid by the imperial government to facilitate the administration and servicing of the colonies, an early example being the establishment of the Indian Medical Service in 1764 (Johnson, 1982). The development of the modern accounting profession in India started more or less at the same time as its origin in Britain, being “introduced by early British merchants” (Johnson and Caygill, 1971, p. 157). A Companies Act was introduced in 1857 and subject to major revisions in 1886, 1913, 1936.<sup>14</sup> The 1913 legislation introduced formal qualifications for company auditors and a Government Diploma in Accounting (GDA) was started at the University of Bombay in 1918.<sup>15</sup> In relation to practitioner associations, a Society of Auditors was formed in 1927 in Madras (Kapadia, 1972) and in 1932 the Indian Accountancy Board was established (Johnson and Caygill, 1971; Kapadia, 1972). The role of this board was to assist the Governor General on accounting and auditing matters related to colonial administration.

Soon after independence the Indian government, in response to the demands of local accountants, passed the Chartered Accountants Act of 1949. This led to the formation of the ICAI, which became and remains the country’s dominant association of accounting professionals.<sup>16</sup> The caste-based profile of the early membership of this organisation is presented in the next section.

## **5. Data collection and presentation**

The earliest membership list able to be supplied by the ICAI was that of 1953 (that is, just four years after formation). This listed a total of 2,394 members in the following four categories of membership: fellow in practise, fellow not in practise, associate in

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<sup>14</sup> Later, in 1956, the first corporate legislation of independent India was enacted (Banerjee, 2002).

<sup>15</sup> Johnson and Caygill (1971, p. 172 ) describe the title of this qualification as the Indian Government Accountancy Diploma, while Kapadia (1972) refers to it as the Government Diploma in Accounting.

<sup>16</sup> In addition to the ICAI there are two other significant accounting-related associations in India: the Institute of Cost and Works Accountants of India (ICAWAI) and the Institute of Company Secretaries of India (ICSI). The ICAWAI was established by an act of Parliament, The Cost and Works Accountant Act of 1959, for the purpose of promoting, regulating, and developing the profession of cost accountancy. Members of the ICSI typically occupy company secretary positions but often have an accounting background.

practise and associate not in practise.<sup>17</sup> The Hindu members were identified (by name), with non-Hindu Indian members and foreign members assigned to a separate classification. This is summarised in Table 1, with the general population percentages provided for comparison. This reveals that the relative proportions of Hindu/non-Hindu membership of the ICAI were broadly similar to the general Indian population.

**Table 1: Hindu and non-Hindu Membership of the ICAI (1953) compared to general population (1951, 1961)**

	ICAI Members (1953)		General population percentages (a)	
	Number	Percentage	1951	1961
Hindu	1,982	82.8	84.0	83.4
Non-Hindu	412	17.2	16.0	16.6
<b>Total</b>	<b>2,394</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

(a) Source: Census reports of 1951 and 1961

An effort was then made to categorise the Hindu membership into the four Hindu varnas of Brahman, Kshatriya, Vaishya and Shudras. This classification was based on each member's family name and was an extensive task which was assisted by Indian sociologists, scholars, dalit (untouchable) writers and professors. Even so, there remained 7.8 per cent of Hindu names (6.4 per cent of total members) who were unable to be confidently assigned to a particular varna. In some cases this was due to the member's name not revealing any varna (e.g. the name "Agrawala", which discloses only that the person originated from the city of Agra), in other cases the member's name did not clearly reveal affiliation with a single varna. The results of the classification are summarised in Table 2.

<sup>17</sup> The distinction between "in practise" and "not in practise" is the usual one related to whether the member was a principal in public practise. Under Section 5(1) of the Chartered Accountants Act of 1949, advancement from "member" to "fellow" status was primarily dependent on five years of relevant work experience having been accumulated.

**Table 2: Caste classification of membership of the ICAI (1953)**

Hindu/Non-Hindu	Category	Number of members	Percentage of total members	Percentage of the Hindu members for which varna could be ascertained
Hindu	Brahman	1220	51.0	66.7
	Kshatriya	238	9.9	13.0
	Vaishya	331	13.8	18.1
	Shudra	39	1.6	2.1
	Unascertained	154	6.4	
Non Hindu	Indian	263	11.0	
	Foreigners	149	6.3	
	Total	2394	100	100

The data reveals a dominating presence of Brahmans, who comprised with nearly 51 per cent of the membership. Vaishyas comprised the second most frequent varna, at 13.8 per cent of membership, followed by Kshatriya (9.9 per cent). The lowest status caste of Shudras were just 1.6 per cent of membership. Table 2 also shows the respective representation of four varnas after excluding the 412 Non-Hindu members and the 154 Hindu members with unascertained varnas. This again emphasises the predominance of Brahmans, they comprised nearly two-thirds of those members who had a caste that could be reliably identified.

Table 3 further analyses the 1953 membership in terms of membership categories and reveals an over-representation of Brahmans in the fellowship category of membership. While Brahmans comprised 51 per cent of total membership, they made up respectively 60.3 per cent and 63.8 per cent of fellows in practice and fellows not in practice.

**Table 3: Membership categories by caste (1953)**

Hindu/ Non Hindu	Category	Percentage of Fellows		Percentage of Associates	
		In practice	Not in practice	In practice	Not in practice
Hindu	Brahman	60.3	63.8	47.3	45.2
	Kshatriya	10.9	6.3	9.4	9.8
	Vaishya	11.1	12.8	18.9	9.7
	Shudra	1.2	0	2.2	1.4
	Unascertained	3.9	4.3	7.7	7.5
Non Hindu	Indian	9.1	10.7	10.4	13.9
	Foreigners	3.5	2.1	4.1	12.5
	Total	100.0	100.0	100.0	100.0

This significance of the data revealed in Tables 2 and 3 is made evident when consideration is given to the proportion of the India's population belonging to the Brahman caste. As revealed by Table 4, this has consistently ranged between just five and six per cent over a period of more than 100 years.

**Table 4: Brahmans as a percentage of the total Indian population**

Year	1871	1891	1901	1911	1921	1931	2004	2007
Percentage	5.3	5.9	5.8	5.7	5.5	5.4	5	5

**Sources:** 1871 to 1931 figures are taken from Census Reports of 1871, 1911 and 1931; 2004 figures are based on Center for the Study of Developing Society, 2004 National Election Survey; 2007 figures are based on an *Outlook* magazine survey.

The Census Reports referred to in Table 4 also reveal that the corresponding percentages for the Kshatriya and Vaishya varnas (that is, other upper castes) have ranged between 25 and 27 percent of the Indian population, while the Shudra caste has typically comprised 52 to 56 per cent. In summary, during the course of the last century the caste profile of Indian society has been relatively consistent as follows: Brahmans approximately 5 to 6 percent of the total Indian population; Kshatriya and Vaishya around 26 per cent of the Hindu population; Shudra around 54 per cent; with non-Hindus comprising the balance of around 15 to 16 per cent.

Relative to the general population, and based on the 1953 membership list, the key aspects of the data presented are as follows:

- The upper caste Brahmins were over-represented by a factor of nearly ten. That is, while they comprised just five to six per cent of the Indian population they made up more than half of the ICAI membership. In addition, they comprised a disproportionately high share of the higher status fellowship membership category.
- The representation of the mid-ranking varnas of Kshatriya and Vaishya was broadly consistent with their population share. Collectively, they comprised around 26 per cent of the Indian population and 24 per cent of members.
- The lowest ranking Shudras were severely under-represented, comprising around 54 per cent of the population but less than two per cent of the ICAI membership. They were also much more likely to have associate rather than fellowship status.

In summary, the creation of the ICAI in 1949 – and the beginning of the modern accounting profession in India – also marked the creation of a primarily “upper caste profession”. The implications of this finding, along with some further analysis, are presented in the following section.

## **6. Further analysis and implications**

The professionalisation of an occupation, including the formation of an occupational association, typically delivers significant benefits to its members. In the case of the ICAI – formed by government initiative – these benefits were predominantly delivered to an already elite group within Indian society, being the upper caste Brahmins. In this way, the formation of the ICAI helped perpetuate the traditional elite social and occupational status of Brahmins. This is not an unexpected outcome. As stated by Thapar (1978), in ancient and medieval India occupations requiring formal training were primarily occupied by Brahmins. Similarly, and in more contemporary settings, Sarkar (1984) identified that Brahmins have had much more ready access to the formal education system compared to the other castes (especially the outcastes). They were, therefore, best placed to access “professional” occupations – that is, occupations dependent on formal educational qualifications – in the post-independence era (Sarkar, 1984). However, the expectedness of this finding does not displace its significance: the professionalisation of the accounting occupation in

India further privileged an already highly privileged group. Conversely, the private benefits which accrue from professionalisation were largely denied to those at lower end of the caste stratum.

At a more nuanced level, there was a second group within Indian society that benefitted significantly from the formation of the ICAI. "Parsis" represent a discrete ethnic group within Indian society, predominantly located within the state of Gujarat. They are thought to have migrated from Persia 2,500 years ago and, while adopting many aspects of local culture, have still preserved their own ethnic identity. In 1951, the year closest to 1953 for which data is available, the Parsi population was 111,791 (Unisa et al, 2008; Visaria, 2004) out of total population for India of 361 million. This indicates that they were a very small minority, comprising just 0.03 per cent of the population. However, examination of the 1953 membership list of the ICAI revealed 223 Parsi members – that is 9.3 per cent of the total membership. Relative to the general population then, Parsis were over-represented in the membership by a factor of more than 300 (compared to a factor of just 10 for Brahmans).

While the Parsis were clear beneficiaries of the formation of other ICAI, it is possible to identify a second category of non-beneficiaries (or those passively excluded) in addition to the Shudra caste.<sup>18</sup> Non-Hindus, mainly comprising Muslims, Sikhs, Christians and Buddhists were also significantly underrepresented in the ICAI membership. This is not necessarily an expected outcome. In the case of Shudras, their traditional exclusion from formal education inevitably reduced dramatically their opportunity participate in an occupation such as accounting. However, the traditional practice of excluding low caste Hindus from formal education could not be enforced on non-Hindus. In fact, the birth and growth of many non-Hindu religions was often a response to deprivation imposed by the caste system and Brahmans. Sikhism, for example, is non-caste and condemns human inequality imposed on the basis of birth. The spread of Islam in India can also be viewed as a response to the caste system, and most conversions to Buddhism and Christianity were made by low caste Hindus. Clearly the Brahmans had little incentive to abandon their elite status, so most conversions came from low castes.

However, changes in religion did not automatically precipitate change in social, economic and educational status. As a result, non-Hindu Indians remained significantly under-represented in the 1953 membership list. As shown in Table 2,

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<sup>18</sup> As stated by Sen (2000, p. 15), passive exclusion arises "when ... the deprivation comes about through social processes in which there is no deliberate attempt to exclude". On this point it is stressed that the formation of the ICAI was not accompanied by any formal edicts relating to the caste or ethnic attributes of members.



there were 363 non-Hindu Indians, comprising 11.0 per cent of membership. However, as discussed above the majority of these – 223 of the 363 – were Parsis. While constituting nearly 16 per cent of the Indian population according to the 1951 census, non-Hindu, non-Parsi Indians – most of whom were Muslim – made up just 1.7 per cent of the 1953 membership of the ICAI. This is consistent with the observations of Kapadia (1972) and Ansari and Aziz (1981) that registered accountants in pre-partition India were overwhelmingly non-Muslim.

One further aspect of the membership profile that warrants further analysis and explanation concerns the relationship between the second and third varnas, respectively Kshatriya and Vaishya. As shown in Table 2, the highest ranking varna of Brahman had the highest membership share, while the lowest ranking Shudras clearly had the lowest proportion of membership. However, it was the *third* ranked Vaishya varna which had the *second* largest membership representation, at 13.8 per cent (or 18.1 per cent of Hindu members for which caste could be ascertained). The *second* ranked varna of Kshatriya had only the *third* largest membership share, at 9.9 per cent (or 13.0 per cent of Hindu members for which caste could be ascertained). A possible explanation for this is that the Vaishya varna encompasses the sub-caste of “Baniya”, the members of which are found in significant numbers in the profession.

Baniya is a word which originated from the Sanskrit word “vanik”, which means trader (Ghurye, 1969). It is a term which is used for trader, moneylender and other trading castes (Hutton, 1963). Baniyas (particularly from Bengal) were known for their book-keeping skills and early application of double-entry procedures (Scorgie, 1990; Scorgie and Nandy, 1992). Scorgie (1990) mentions that the thirteenth-century Venetian traveller Marco Polo was greatly impressed with the ability of Baniyas to keep accurate records of transactions. Given this background, it is perhaps not surprising that the Baniya sub-caste may have been particularly active within the emergent accounting profession.

## **7. Conclusions**

The membership requirements specified in the India’s Chartered Accountants Act of 1949 were quite broad and could be said to reflect an inclusive policy. That is, there do not appear to have been any contrived or unnecessarily strict requirements for membership. However, the formation of the ICAI benefitted different elements of Indian society to different extents. The traditional system of stratification in India is one of caste or varna, and this study has sought to reveal the interplay between caste and the country’s emergent accounting profession. Using the earliest available

membership list for the ICAI, being that of 1953, the caste profile of members was studied. This revealed a significant over-representation of upper caste Brahmans, who comprised more than half of the membership in spite of constituting just five to six per cent of the Indian population. At the other end of the caste spectrum, Shudras – comprising more than half of the Indian population – made up less than two per cent of members. In this way, traditional caste-based status rankings and occupational linkages are depicted as having been perpetuated and strengthened through their transference to the modern occupation of professional accounting in India. In addition to the Brahmans, the ethnic group of Parsis had a particularly strong presence in the emergent profession, relative to their numbers in the general population. Non-Hindu, non-Parsi Indians were, like the Shudras, significantly underrepresented. The third ranked varna of Vaishya had a higher membership representation than the second ranked varna of Kshatriya, a circumstance that may be explained by the Vaishya varna encompassing the traditional bookkeeping and trader caste of Baniya.

This has been an exploratory study which has sought to help redress the relevant neglect of India by accounting history scholars. The limitations of the study include the focus on a single membership list, being 1953. Further studies which examine membership profiles on a longitudinal basis may reveal whether the caste bias which existed in India's emergent accounting profession has been maintained. This would be of particular interest given the efforts made by successive Indian governments to improve the education and employment opportunities of members of the Shudra caste. Biographical studies of the small number of Shudras present in the 1953 membership may also be warranted; how they managed to escape their traditional occupational destiny and join a modern profession may be particularly informative in furthering understanding of the interplay between caste and accounting in India.

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